from the time of payment; but such sale shall not be set aside if the provisions of the law appear to have been substantially complied with, and the burden of proof shall be on the exceptant to show the same to be invalid; and for the purpose of making a just distribution of the proceeds of any sale ratified and confirmed, the said Court may pass all such orders as may be just and equitable, and shall have as full and complete jurisdiction as though it were sitting as a Court of Equity.

71B. Whenever real estate shall be sold by the registrar the owner thereof prior to the sale may redeem the same by paying into the said Court, to be paid to the purchaser thereof within the period of twelve calendar months from the date of such sale, the amount of the purchase money, all subsequent taxes paid by the purchaser and all court costs, with interest thereon at the rate of fifteen per centum, from the date of sale, and the date of the payment of such taxes and costs respectively. After the expiration of said period of twelve calendar months, provided the property has not been redeemed and the sale finally ratified and confirmed by the Court, the registrar then in office shall at the expense of the purchaser, by a good and sufficient deed executed and acknowledged according to law, convey to the purchaser or purchasers the parcels of land sold to them respectively, and the deed of the successor in office of the registrar who made the sale shall be valid in law as though it had been executed and delivered by the said last-named registrar.

71c. The Mayor and City Council of Ellicott City may purchase in their discretion any property for sale for the payment of taxes; provided they shall not fix a sum greater approximately than the taxes in arrears on said property and the interest and expenses of sale and costs; and may sell and convey or lease the same, as in their judgment and discretion shall be deemed best for the interests of the city.

SEC. 2. And be it further enacted, That this Act shall take effect from the date of its passage.

Approved April 11, 1910.

CHAPTER 340.

AN ACT to authorize the Mayor and City Council of Ellicott City to issue and sell bonds for the purpose of constructing, erecting and maintaining water works for supplying said city with water; to condemn such land and property as may be necessary for the building of said water works; to levy